



### ABSTRACT

Goods and Services Tax - Tamil Nadu Goods and Services Tax Act, 2017 – Supplies of goods in respect of which no refund of unutilized Input Tax Credit shall be allowed – Further amendments to Notification – Issued.

### COMMERCIAL TAXES AND REGISTRATION (B1) DEPARTMENT

G.O. (Ms) No. 128

Dated: 15.11.2023  
Aippasi 29, Sobhakeruthu,  
Thiruvalluvar Aandu, 2054  
Read:

G.O. (Ms) No.66, Commercial Taxes and Registration (B1) Department, dated 29.06.2017.

### ORDER:

The Notification annexed to this order will be published in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 15<sup>th</sup> November, 2023.

(BY ORDER OF THE GOVERNOR)

B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT

To

The Commissioner of State Tax, Chepauk, Chennai-5.

The Works Manager, Government Central Press, Chennai-79.

(with a request to publish the Notification in the Extraordinary issue of the Tamil Nadu Government Gazette, dated the 15<sup>th</sup> November, 2023 and to send 100 copies to the Government and 100 copies to the Commissioner of State Tax, Chennai-5.

All Additional Commissioners/Joint Commissioners/Deputy Commissioners of State Tax concerned (Through the Commissioner of State Tax, Chennai-5).

Copy to:

The Chief Minister's Office, Chennai-9.

The Special Personal Assistant to Minister (Finance and Human Resources Management), Chennai-9

All Secretaries to Government, Chennai-9.

(To communicate to all Heads of the Departments under their control)

The Accountant General (Accounts and Entitlements), Chennai-18 (By name).

The Accountant General (Audit-I) / (Audit-II), Tamil Nadu

Lekha Pariksha Bhavan, 361, Anna Salai, Chennai-18.

The Commercial Taxes and Registration (B2) Department, Chennai-9. (for paper placing)  
NIC, Chennai-9 (to host the G.O. on www.tn.gov.in).

SF/SC.

//Forwarded/By order//

  
15/11/2023  
SECTION OFFICER

  
15/11/2023

**ANNEXURE.**  
**NOTIFICATION.**

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Tamil Nadu Goods and Services Tax Act, 2017 (Tamil Nadu Act 19 of 2017), the Governor of Tamil Nadu, on the recommendations of the Council, hereby makes the following further amendments to the Commercial Taxes and Registration Department Notification No. II(2)/CTR/532(d-8)/2017, published at pages 82 - 83 in Part II-Section 2 of the Tamil Nadu Government Gazette, Extraordinary, dated the 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS.**


In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
"6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film;  Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film";

2. This notification shall be deemed to come into force with effect from the 20<sup>th</sup> day of October, 2023.

B. JOTHI NIRMALASAMY  
SECRETARY TO GOVERNMENT

//True Copy//

  
15/11/2023  
SECTION OFFICER  
15/11/2023